

SCHEDULE 21.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

BUILDING SERVICES

NATURE AND EXTENT OF SERVICES

The Building Services Department has ten organizations: Administration and Management, Energy & Environmental Management, Design and Construction, HPD Facilities (Planning/Design), Fire Facilities (Planning/Design), Property Management, Police Facilities, Houston Emergency Center, Health Facilities, and Fire Facilities. Facility maintenance function provides preventive and repair maintenance (including electrical wiring) of the City-owned buildings, grounds and facilities, or contracts for same. The number of square feet that is occupied by the individual department is the basis for allocating the costs for facility maintenance for facilities occupied by more than one City department. The number of employees or FTE's (for Dept. 20 & 36) is the basis for allocating the costs of all other services.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$29,481,145			\$29,481,145
Deductions:				
CAPITAL OUTLAY				
Total deductions:				
Allocated additions:				
BUILDING DEPRECIATION	80,191		80,191	
EQUIPMENT DEPRECIATION	577,715		577,715	
GENERAL CITYWIDE SERVICES	468,302	29,530	497,832	
F&A ADMINISTRATIVE SERVICES	32,617	5,136	37,753	
F&A INFORMATION SERVICES	199,208	25,132	224,340	
F&A PURCHASING SERVICES	89,503	35,184	124,687	
F&A TAX AND REVENUE	86,567	10,756	97,323	
F&A FINANCIAL SERVICES	44,634	5,503	50,137	
AFFIRMATIVE ACTION	3,282	336	3,618	
MAYOR'S OFFICE - EXECUTIVE	33,906	29,465	63,371	
HUMAN RESOURCES	47,508	8,701	56,209	
CONTROLLER'S OFFICE	100,752	16,866	117,618	
LEGAL DEPT.	101,634	28,133	129,767	
CITY SECRETARY'S OFFICE	14,393	3,674	18,067	
CITY COUNCIL	97,860	15,895	113,755	
BUILDING SERVICES		692,363	692,363	
CONVENTION/ENTERTAIN. RENTAL		76,865	76,865	
HEC LEASE EXP		205,736	205,736	
Total allocated additions:	1,978,072	1,189,275	3,167,347	3,167,347
Total to be allocated:	\$31,459,217	\$1,189,275		\$32,648,492
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Schedule of costs to be
allocated by function

	Total	General & admn	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTN	OTHER SERVICES
Wages & benefits								

SALARIES & WAGES	\$11,197,508	\$1,451,334	\$2,445,359	\$1,368,171	\$113,311		\$2,755,208	\$3,064,125
FRINGE BENEFITS	3,248,217	410,637	747,877	450,390	35,384		824,132	779,797
Other expense and cost								

SUPPLIES	1,218,561	50,912	392,279	233,884	19,370	36,709	403,543	81,864
OTHER CHARGES	13,816,859	99,839	7,750,639	3,199,889	330,664	84,009	2,106,822	244,997
CAPITAL OUTLAY								
Departmental								
Expenditures	29,481,145	2,012,722	11,336,154	5,252,334	498,729	120,718	6,089,705	4,170,783
Functional cost	29,481,145	2,012,722	11,336,154	5,252,334	498,729	120,718	6,089,705	4,170,783
Additions: 1st								
Others	1,978,072	1,978,072						
Reallocate admin		(3,990,794)	1,646,991	763,094	72,459	17,539	884,753	605,958
Allocable costs	31,459,217		12,983,145	6,015,428	571,188	138,257	6,974,458	4,776,741
1st Allocation	31,459,217		12,983,145	6,015,428	571,188	138,257	6,974,458	4,776,741
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Additions: 2nd								
Others	1,189,275	1,189,275						
Reallocate admin		(1,189,275)	490,811	227,405	21,593	5,227	263,660	180,579
Allocable costs	1,189,275		490,811	227,405	21,593	5,227	263,660	180,579
2nd Allocation	1,189,275		490,811	227,405	21,593	5,227	263,660	180,579
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Schedule of costs to be
allocated by function

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FISCAL 2002
(continued)

	Total	General & admin	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTN	OTHER SERVICES
Total allocated	\$32,648,492		\$13,473,956	\$6,242,833	\$592,781	\$143,484	\$7,238,118	\$4,957,320
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City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
POLICE FACILITI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
POLICE	100	100.000	\$12,983,145		\$12,983,145	\$490,811	\$13,473,956
Subtotal	100	100.000	12,983,145		12,983,145	490,811	13,473,956
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Total	100	100.000	\$12,983,145		\$12,983,145	\$490,811	\$13,473,956
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(A) Alloc basis: 100% to Police Dept.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
FIRE FACILITIES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
FIRE	100	100.000	\$6,015,428		\$6,015,428	\$227,405	\$6,242,833
Subtotal	100	100.000	6,015,428		6,015,428	227,405	6,242,833
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Total	100	100.000	\$6,015,428		\$6,015,428	\$227,405	\$6,242,833
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(A) Alloc basis: 100% to Fire Dept.

BUILDING SERVICES
Detail allocation of
HEALTH FACILITI

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HEALTH/HUMAN SVS	100	100.000	\$571,188		\$571,188	\$21,593	\$592,781
Subtotal	100	100.000	571,188		571,188	21,593	592,781
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Total	100	100.000	\$571,188		\$571,188	\$21,593	\$592,781
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(A) Alloc basis: 100% to Health & Human Svcs Dept.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
HOUSTON EMERGEN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
9-1-1 (218)	100	100.000	\$138,257		\$138,257	\$5,227	\$143,484
Subtotal	100	100.000	138,257		138,257	5,227	143,484
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Total	100	100.000	\$138,257		\$138,257	\$5,227	\$143,484
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(A) Alloc basis: 100% to F&A 9-1-1

BUILDING SERVICES
Detail allocation of
FACILITY MAINTN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A INFORM. SVCS	14,100	4.575	\$319,114		\$319,114		\$319,114
F&A PURCHASING S	16,750	5.435	379,090		379,090		379,090
MAYOR-EXECUTIVE	57,907	18.790	1,310,564		1,310,564		1,310,564
CONTROLLER	32,802	10.644	742,382		742,382		742,382
LEGAL	46,570	15.116	1,053,981		1,053,981		1,053,981
CITY SECRETARY	5,798	1.881	131,222		131,222		131,222
CITY COUNCIL	21,283	6.906	481,682		481,682		481,682
MUN COURTS-ADMIN	53,600	17.393	1,213,087		1,213,087		1,213,087
BUILDING SVCS	26,839	8.709	607,426		607,426		607,426
MUN COURTS-JUSTI	31,248	10.140	707,212		707,212	253,378	960,590
POLICE	1,268	0.411	28,698		28,698	10,282	38,980
Subtotal	308,165	100.000	6,974,458		6,974,458	263,660	7,238,118
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Total	308,165	100.000	\$6,974,458		\$6,974,458	\$263,660	\$7,238,118
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(A) Alloc basis: Square Footage Occupied

Source: Building Services Dept.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
F&A ADMIN	37	0.203	\$9,730		\$9,730		\$9,730
F&A ADMIN SVCS	165	0.908	43,389		43,389		43,389
F&A INFORM. SVCS	113	0.622	29,715		29,715		29,715
F&A PURCHASING S	73	0.401	19,196		19,196		19,196
F&A TAX & REVENUE	45	0.247	11,833		11,833		11,833
F&A FINANCIAL SE	41	0.225	10,782		10,782		10,782
AFFIRMATIVE ACT	30	0.165	7,889		7,889		7,889
MAYOR-EXECUTIVE	59	0.324	15,515		15,515		15,515
HUMAN RESOURCES	56	0.308	14,726		14,726		14,726
CONTROLLER	83	0.456	21,826		21,826		21,826
LEGAL	191	1.051	50,226		50,226		50,226
CITY SECRETARY	15	0.082	3,944		3,944		3,944
CITY COUNCIL	92	0.506	24,193		24,193		24,193
MUN COURTS-ADMIN	388	2.135	102,030		102,030		102,030
HEALTH ADMIN	90	0.495	23,667		23,667		23,667
PLANNING ADMIN	51	0.280	13,411		13,411		13,411
BUILDING SVCS	323	1.778	84,937		84,937		84,937
PW ECRE. ADMIN	23	0.126	6,048		6,048	255	6,303
HOUSING ADMIN	57	0.313	14,989		14,989	631	15,620
MUN COURTS-JUSTI	82	0.451	21,563		21,563	908	22,471
POLICE	7,257	39.950	1,908,330		1,908,330	80,332	1,988,662
FIRE	3,905	21.497	1,026,874		1,026,874	43,227	1,070,101
PW & ENG. OTHER	909	5.004	239,034		239,034	10,062	249,096
PW ECRE. DESIGN	201	1.106	52,856		52,856	2,225	55,081
PW ECRE. REAL ES	27	0.148	7,100		7,100	299	7,399
PW ECRE. PLANNIN	30	0.182	7,890		7,890	332	8,222
SOLID WASTE MGMT	550	3.027	144,630		144,630	6,088	150,718
HOUSING/COM. DEV	53	0.291	13,937		13,937	587	14,524
LIBRARY	619	3.407	162,775		162,775	6,852	169,627
PARKS & RECREAT	1,279	7.041	336,331		336,331	14,158	350,489
HEALTH/HUMAN SVS	1,245	6.853	327,390		327,390	13,782	341,172
PLANNING & DEV	76	0.418	19,985		19,985	841	20,826
Subtotal	18,165	100.000	4,776,741		4,776,741	180,579	4,957,320

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Detail allocation of
OTHER SERVICES

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
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Total	18,165	100.000	\$4,776,741		\$4,776,741	\$180,579	\$4,957,320
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(A) Alloc basis: Gen.Funds' # of EE's & FTE's (Depts. 20 & 36)

Source: Human Resources Dept. & F&A Budget

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	POLICE FACILITY	FIRE FACILITIES	HEALTH FACILITY	HOUSTON EMERGEN	FACILITY MAINTN	OTHER SERVICES
F&A ADMIN	\$9,730						\$9,730
F&A ADMIN SVCS	43,389						43,389
F&A INFORM. SVCS	348,829					319,114	29,715
F&A PURCHASING S	398,286					379,090	19,196
F&A TAX & REVENUE	11,833						11,833
F&A FINANCIAL SE	10,782						10,782
AFFIRMATIVE ACT	7,889						7,889
MAYOR-EXECUTIVE	1,326,079					1,310,564	15,515
HUMAN RESOURCES	14,726						14,726
CONTROLLER	764,208					742,382	21,826
LEGAL	1,104,207					1,053,981	50,226
CITY SECRETARY	135,166					131,222	3,944
CITY COUNCIL	505,875					481,682	24,193
MUN COURTS-ADMIN	1,315,117					1,213,087	102,030
HEALTH ADMIN	23,667						23,667
PLANNING ADMIN	13,411						13,411
BUILDING SVCS	692,363					607,426	84,937
PW ECRE. ADMIN	6,303						6,303
HOUSING ADMIN	15,620						15,620
MUN COURTS-JUSTI	983,061					960,590	22,471
POLICE	15,501,598	13,473,956				38,980	1,988,662
FIRE	7,312,934		6,242,833				1,070,101
PW & ENG. OTHER	249,096						249,096
PW ECRE. DESIGN	55,081						55,081
PW ECRE. REAL ES	7,399						7,399
PW ECRE. PLANNIN	8,222						8,222
SOLID WASTE MGMT	150,718						150,718
HOUSING/COM. DEV	14,524						14,524
LIBRARY	169,627						169,627
PARKS & RECREAT	350,489						350,489
HEALTH/HUMAN SVS	933,953			592,781			341,172
9-1-1 (218)	143,484				143,484		
PLANNING & DEV	20,826						20,826

Direct Billed

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
BUILDING SERVICES
Departmental Cost
Allocation Summary

	Total	POLICE FACILITI	FIRE FACILITIES	HEALTH FACILITI	HOUSTON EMERGEN	FACILITY MAINTB	OTHER SERVICES
Total	\$32,648,492	\$13,473,956	\$6,242,833	\$592,781	\$143,484	\$7,238,118	\$4,957,320
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